

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS**

In Re

**HORIZON INTERIORS, LLC
Debtor**

**Chapter 11, Subchapter V
Case No. 24-11196-JEB**

**DEBTOR'S MOTION TO PAY PRE-PETITION WAGES AND
RELATED PAYROLL TAX OBLIGATION**

NOW COMES the Debtor, Horizon Interiors, LLC (the "Debtor") and respectfully moves for an order authorizing the Debtor to pay pre-petition wages due to its employees and payable as of June 21, 2024. In support of this Motion, the Debtor states the following:

1. On June 17, 2024 (the "Petition Date") the Debtor filed a voluntary petition for relief under Chapter 11, subchapter V of the United States Bankruptcy Code.
2. Pursuant to §§ 1107 and 1108 of the Bankruptcy Code, the Debtor is operating its business as a debtor-in-possession.
3. The Debtor has five employees on its payroll including its principal, Valentino Pitta, Jr.
4. The Debtor's payroll period runs on a Monday-Sunday basis, paid in arrears each Friday.
5. As of the Petition Date, the Debtor owes pre-petition wages for the pay-period of June 10- June 16, 2024, which is due to be paid on June 21, 2024
6. The Debtor's payroll is handled by APD which calculates the Debtor's withholding and distributes the net payment to the Debtor's employees, and appropriate withholding to the Internal Revenue Service and Massachusetts Department of Revenue and prepares and files the Debtor's employment tax returns. A copy of the redacted payroll journal shall be supplied upon request to the undersigned.

7. Payment of pre-petition wages is necessary for the continued operation of the Debtor's business. The Debtor believes its employees will quit if they are not timely paid, severely impairing the Debtor's ability to operate its business.
8. Further, failure to timely pay its employees may subject the Debtor to substantial liabilities under the Massachusetts Wage Act, including up to three times any amount unpaid plus attorney's fees. Incurring such additional and unnecessary liabilities, which would constitute administrative claims, is not in the interests of the Debtor and is inconsistent with its reorganization efforts.
9. The Debtor intends to pay its payroll from its existing cash on hand.
10. The Debtor is seeking to pay its prepetition wages to avoid any unnecessary disruption to its business which may impair its effort to reorganize under the Bankruptcy Code.
11. Expedited consideration of this Motion is necessary to ensure the Debtor can timely meet its payroll obligations so as to retain the staffing necessary to continue its operations. As the Debtor's payroll is due to be paid on June 21, 2024, the Debtor requests an expedited hearing on or before such date.
12. Upon the scheduling of an expedited hearing, the Debtor will serve a copy of this motion, and the hearing thereon upon all secured creditors, taxing authorities, the 20 largest unsecured creditors, the United States Trustee, and (if already appointed) the Subchapter V trustee.

WHEREFORE the Debtor respectfully requests that this Honorable Court enter an order:

- I. Considering this Motion on an expedited basis and scheduling a hearing thereon no later than June 7, 2024;
- II. Authorizing the Debtor to pay pre-petition wages, associated payroll taxes up to \$5,000.00 for the period June 9, 2024-June 16, 2024, on June 21, 2024; and
- III. Granting such further and additional relief as the Court deems necessary or appropriate.

Respectfully submitted,
Horizon Interiors, LLC
By its attorney,

Dated: June 18, 2024

/s/ Marques C. Lipton
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CERTIFICATE OF SERVICE

I, Marques Lipton, hereby certify that I have this day served the following parties a true and correct copy of the Debtor's Motion for Authorization to Pay Pre-petition Wages as follows:

Via ECF

Richard King, Esq., United States Trustee's Office
Justin Kesselman, Esq., United States Trustee's Office

Via email

Valentino Pitta

Dated: June 18, 2024

/s/ Marques C. Lipton
Marques C. Lipton